Corporate Tax for Finance Leaders

CertiFi micro-credential

1 course · 5 lessons · about 3 study hours · issued 28 Nov 2026

CF-09

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Corporate Tax from the finance leader's chair: not how to fill in the return, but how to plan, provide for, control and pay it. Following an Abu Dhabi distributor with a related free zone company, you will build the tax calendar, estimate the tax in the budget and cash forecast, manage related-party and connected-person transactions, make structure decisions with eyes open, and set up the controls and documentation that keep the business ready for an FTA review.

On completion, you will be able to:

- Build a Corporate Tax calendar and responsibilities for the year
- Estimate Corporate Tax in the budget, cash forecast and monthly accounts
- Identify related-party and connected-person transactions and apply the arm's length principle
- Evaluate structure decisions such as free zone entities, tax groups and owner remuneration
- Set up tax controls, documentation and record keeping that support an FTA review

Learning outcomes by lesson

1. The finance leader's view of Corporate Tax

- Recap the main features of UAE Corporate Tax that drive decisions
- Explain what changes for the finance function once a business is in scope
- Build the annual Corporate Tax calendar
- Decide who does what: finance, the owner and the tax adviser

2. Tax in the budget, the forecast and the monthly accounts

- Estimate Corporate Tax from budgeted profit
- Plan the tax payment in the cash forecast
- Record a monthly tax charge in management accounts
- Understand current and deferred tax at a high level

3. Related parties, connected persons and transfer pricing

- Identify related parties and connected persons in an owner-managed group
- Apply the arm's length principle to common SME transactions
- Know when a transfer pricing disclosure or documentation is needed
- Set prices and paperwork before the year ends

4. Structure decisions: free zones, groups and the owner

- Explain the conditions for the 0% rate for Qualifying Free Zone Persons
- Weigh the pros and cons of a tax group
- Plan owner remuneration and drawings with tax in mind
- Use losses and reliefs correctly

5. Controls, records and readiness for an FTA review

- Set up tax controls in the finance process
- Keep the records the FTA can ask for
- Prepare for an FTA review or audit
- Handle errors and voluntary disclosures